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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

SF
177
#1
10/2/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, October 02, 2006 To Thursday, October 05, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0060 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $9,000,000.00 |
| APPLICANT'S OPINION: | $3,974,328.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0061 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,166,770.00 |
| APPLICANT'S OPINION: | $3,974,328.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0062 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,350,105.00 |
| APPLICANT'S OPINION: | $6,435,380.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0063 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,537,107.00 |
| APPLICANT'S OPINION: | $6,564,088.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0064 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,727,849.00 |
| APPLICANT'S OPINION: | $6,695,366.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0065 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,638,975.00 |
| APPLICANT'S OPINION: | $7,397,660.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0066 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,791,754.00 |
| APPLICANT'S OPINION: | $7,685,432.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0067 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,947,589.00 |
| APPLICANT'S OPINION: | $7,839,140.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0068 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,106,539.00 |
| APPLICANT'S OPINION: | $7,995,922.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0069 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980703 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,375,729.00 |
| APPLICANT'S OPINION: | $6,666,271.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0070 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980702 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,074,244.00 |
| APPLICANT'S OPINION: | $6,535,559.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0071 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980704 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,683,244.00 |
| APPLICANT'S OPINION: | $6,799,596.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0072 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980698 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,386,861.00 |
| APPLICANT'S OPINION: | $601,285.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0073 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980699 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,414,598.00 |
| APPLICANT'S OPINION: | $613,310.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0074 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980700 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,442,890.00 |
| APPLICANT'S OPINION: | $625,576.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0075 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980701 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,471,748.00 |
| APPLICANT'S OPINION: | $638,088.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

18) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0076 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980694 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,004,064.00 |
| APPLICANT'S OPINION: | $5,638,016.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

19) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0077 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980695 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,101,843.00 |
| APPLICANT'S OPINION: | $5,680,409.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

20) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0078 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980696 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,201,577.00 |
| APPLICANT'S OPINION: | $5,723,650.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

21) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0079 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980697 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,465,608.00 |
| APPLICANT'S OPINION: | $5,838,122.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

22) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0094 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980705 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,996,909.00 |
| APPLICANT'S OPINION: | $6,935,588.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

23) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1244 |
| APPLICANT: | SKS/FBOP ASSOCIATES LLC |
| PARCEL NO.: | 2004701527 |
| PARCEL ADDRESS: | 1800 MONTGOMERY/L8618*PI802858 , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,760,201.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

24) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1246 |
| APPLICANT: | SKS/FBOP ASSOCIATES LLC |
| PARCEL NO.: | 2004701528 |
| PARCEL ADDRESS: | L8618/SWL315/1700MONTGOMERY*PI , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $26,988,945.00 |
| APPLICANT'S OPINION: | $23,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

25) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1248 |
| APPLICANT: | SKS/FBOP ASSOCIATES LLC |
| PARCEL NO.: | 2004702680 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,643,184.00 |
| APPLICANT'S OPINION: | $14,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

26) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1249 |
| APPLICANT: | SKS/FBOP ASSOCIATES LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,591,504.00 |
| APPLICANT'S OPINION: | $7,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

27) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1250 |
| APPLICANT: | SKS/FBOP ASSOCIATES LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,309,807.00 |
| APPLICANT'S OPINION: | $9,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access – The hearing room is wheelchair accessible.

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Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
THURSDAY, OCTOBER 5, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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---

1. Public Comment on any agenda item.

2. Closed session with legal counsel to deliberate the valuation and commence drafting findings of fact for the below listed applications (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2003-1072

| | |
|---|---|
| APPLICANT: | MIRIWA CENTER INVESTMENTS |
| PARCEL NO.: | 0161 082 |
| PARCEL ADDRESS: | 0728 PACIFIC AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,488,129.00 |
| APPLICANT'S OPINION: | $662,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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B) APPLICATION: 2004-1382

| | |
|---|---|
| APPLICANT: | MIRIWA CENTER INVESTMENTS |
| PARCEL NO.: | 0161 082 |
| PARCEL ADDRESS: | 0728 PACIFIC AVE, 1 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,515,911.00 |
| APPLICANT'S OPINION: | $607,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, October 5, 2006 at 9:43 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

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With no public present for comment, the Board went into closed session at the hour of 9:50 a.m. to deliberate the valuation of the below listed applications affecting the 2003 and 2004 tax roll years.

At the hour of 10:32 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1072 | Miriwa Center Investments | A.V.Lowered (Board) |
| 2004-1382 | Miriwa Center Investments | A.V.Lowered (Board) |

There being no further business, the Board, at the hour of 10:37 a.m. recessed to reconvene at 1:00 p.m. for a Pre-Hearing / Status Conference, with different Assessment Appeals Board panel.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 12, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, October 5, 2006**
**1:00 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Pre-Hearing / Status Conference to further discuss various issues regarding the parties' preparation for the evidentiary hearing on the below listed applications (per Property Tax Rule 305.2):

**A) APPLICATION:** **2004-1714**

| | |
|---|---|
| APPLICANT: | CB-1 ENTERTAINMENT PARTNERS |
| PARCEL NO.: | 3706 125 |
| PARCEL ADDRESS: | 0765 Market, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $148,690,004.00 |
| APPLICANT'S OPINION: | $77,968,903.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

**B) APPLICATION:** **2004-1715**

| | |
|---|---|
| APPLICANT: | CB-1 ENTERTAINMENT PARTNERS |
| PARCEL NO.: | 3706 125 |
| PARCEL ADDRESS: | 0765 Market, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $151,663,804.00 |
| APPLICANT'S OPINION: | $78,007,002.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

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| **C) APPLICATION:** | **2004-1716** |
|---|---|
| APPLICANT: | CB-1 ENTERTAINMENT PARTNERS |
| PARCEL NO.: | 3706 125 |
| PARCEL ADDRESS: | 0765 Market, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $154,495,367.00 |
| APPLICANT'S OPINION: | $78,043,280.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

SF
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#1
10/10/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, October 10, 2006 To Wednesday, October 11, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1542 |
| APPLICANT: | CITY CENTER RETAIL TRUST |
| PARCEL NO.: | 0310 015 |
| PARCEL ADDRESS: | 0100 0118 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $42,061,056.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1543 |
| APPLICANT: | CITY CENTER RETAIL TRUST |
| PARCEL NO.: | 0310 014 |
| PARCEL ADDRESS: | 0080 0084 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,750,000.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
| STATUS: | POSTPONED |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1544 |
| APPLICANT: | CITY CENTER RETAIL TRUST |
| PARCEL NO.: | 0310 014 |
| PARCEL ADDRESS: | 0080 0084 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,941,900.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0613 |
| APPLICANT: | CITY CENTER RETAIL TRUST |
| PARCEL NO.: | 0310 014 |
| PARCEL ADDRESS: | 0080 0084 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,040,738.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0614 |
| APPLICANT: | CITY CENTER RETAIL TRUST |
| PARCEL NO.: | 0310 015 |
| PARCEL ADDRESS: | 0100 0118 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $19,293,566.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1097 |
| APPLICANT: | GEARY GRANT LLC |
| PARCEL NO.: | 0310 013 |
| PARCEL ADDRESS: | 0100 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,591,656.00 |
| APPLICANT'S OPINION: | $4,750,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1087 |
| APPLICANT: | GEARY GRANT LLC |
| PARCEL NO.: | 0310 013 |
| PARCEL ADDRESS: | 0100 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,592,976.00 |
| APPLICANT'S OPINION: | $8,700,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1380 |
| APPLICANT: | CITY CENTER RETAIL TRUST/100 GRANT AVENUE VENTURE |
| PARCEL NO.: | 0310 014 |
| PARCEL ADDRESS: | 0080 0084 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,134,848.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1381 |
| APPLICANT: | CITY CENTER RETAIL TRUST/100 GRANT AVENUE VENTURE |
| PARCEL NO.: | 0310 015 |
| PARCEL ADDRESS: | 0100 0118 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $19,653,776.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0840 |
| APPLICANT: | CITY CENTER RETAIL TRUST |
| PARCEL NO.: | 0310 014 |
| PARCEL ADDRESS: | 0080 0084 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,237,544.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0842 |
| APPLICANT: | CITY CENTER RETAIL TRUST |
| PARCEL NO.: | 0310 015 |
| PARCEL ADDRESS: | 0100 0118 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $20,046,851.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0885 |
| APPLICANT: | GEARY-GRANT LLC |
| PARCEL NO.: | 0310 013 |
| PARCEL ADDRESS: | 0100 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,966,144.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, October 12, 2006 To Thursday, October 12, 2006**
**9:30 AM** (ALL DAY)



10/12/06

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0441 |
| APPLICANT: | 115 SANSOME, LLC c/o UNIRE REAL ESTATE GROUP |
| PARCEL NO.: | 0268 002 |
| PARCEL ADDRESS: | 0115 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $28,175,072.00 |
| APPLICANT'S OPINION: | $14,400,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0530 |
| APPLICANT: | 115 SANSOME, LLC c/o UNIRE REAL ESTATE GROUP |
| PARCEL NO.: | 0268 002 |
| PARCEL ADDRESS: | 0115 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $28,701,099.00 |
| APPLICANT'S OPINION: | $15,300,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

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**Room 406, City Hall**
**Thursday, October 12, 2006 To Thursday, October 12, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0417 |
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL ADDRESS: | 0425 WASHINGTON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,688,000.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0482 |
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL ADDRESS: | 0425 WASHINGTON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,688,000.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0483 |
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL ADDRESS: | 0425 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,756,853.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1156 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 024 |
| PARCEL ADDRESS: | 0538 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,535,064.00 |
| APPLICANT'S OPINION: | $3,152,989.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1157 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 028 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,325,638.00 |
| APPLICANT'S OPINION: | $978,499.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1158 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 029 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,167,224.00 |
| APPLICANT'S OPINION: | $575,701.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0062 |
| APPLICANT: | ARTHUR LOUIE |
| PARCEL NO.: | 0206 014 |
| PARCEL ADDRESS: | 0425 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,831,985.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0189 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 024 |
| PARCEL ADDRESS: | 0538 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,670,534.00 |
| APPLICANT'S OPINION: | $5,239,994.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0190 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 024 |
| PARCEL ADDRESS: | 0538 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,883,944.00 |
| APPLICANT'S OPINION: | $5,344,794.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0191 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 024 |
| PARCEL ADDRESS: | 0538 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,101,622.00 |
| APPLICANT'S OPINION: | $5,451,689.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0192 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 024 |
| PARCEL ADDRESS: | 0538 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,323,653.00 |
| APPLICANT'S OPINION: | $5,560,723.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0193 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 028 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,001,441.00 |
| APPLICANT'S OPINION: | $2,064,241.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0194 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 028 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,081,469.00 |
| APPLICANT'S OPINION: | $2,105,525.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0195 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 028 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,163,098.00 |
| APPLICANT'S OPINION: | $2,147,636.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0196 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 028 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,246,359.00 |
| APPLICANT'S OPINION: | $2,190,587.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0197 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 029 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,079,746.00 |
| APPLICANT'S OPINION: | $731,314.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

18) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0198 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 029 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,101,340.00 |
| APPLICANT'S OPINION: | $745,941.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, October 12, 2006 To Thursday, October 12, 2006**
**1:30 PM** (ALL DAY)

19) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0199 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 029 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,123,366.00 |
| APPLICANT'S OPINION: | $760,859.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

20) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0200 |
| APPLICANT: | FIRST BANKS AMERICA, INC. |
| PARCEL NO.: | 0228 029 |
| PARCEL ADDRESS: | 0552 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,145,832.00 |
| APPLICANT'S OPINION: | $775,976.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**Lobbyist Registration and Reporting Requirements**

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, October 12, 2006, at 9:44 a.m.

Present: Peter Fatooh, Lawrence Lee and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

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| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0441 | 115 Sansome, LLC | A.V.Lowered (Assessor) |
| 2004-0530 | 115 Sansome, LLC | A.V.Lowered (Assessor) |
| 2005-0393 | 115 Sansome, LLC | Withdrawn |

## RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Lawrence Lee and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years on the Assessment Roll being present and heard, the Board commenced evidentiary hearing the first appeal application on the agenda.

At the hour of 2:20 p.m. the Board went into closed session to hear testimony and evidence deemed as confidential, trade secrets from the applicant. The Board reconvened in open session at 2:55 p.m., and continued hearing testimony and evidence from the applicant. The Board then took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0417 | Arthur Louie | Continued |
| 2004-0482 | Arthur Louie | Continued |
| 2004-0483 | Arthur Louie | Continued |
| 2004-1120 | JCF Properties, LLC | Postponed by Board |
| 2005-0062 | Arthur Louie | Continued |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1156 | First Banks America, Inc. | Withdrawn |
| 2004-1157 | First Banks America, Inc. | Withdrawn |
| 2004-1158 | First Banks America, Inc. | Withdrawn |
| 2005-0189 | First Banks America, Inc. | Withdrawn |
| 2005-0190 | First Banks America, Inc. | Withdrawn |
| 2005-0191 | First Banks America, Inc. | Withdrawn |
| 2005-0192 | First Banks America, Inc. | Withdrawn |
| 2005-0193 | First Banks America, Inc. | Withdrawn |
| 2005-0194 | First Banks America, Inc. | Withdrawn |
| 2005-0195 | First Banks America, Inc. | Withdrawn |
| 2005-0196 | First Banks America, Inc. | Withdrawn |
| 2005-0197 | First Banks America, Inc. | Withdrawn |
| 2005-0198 | First Banks America, Inc. | Withdrawn |
| 2005-0199 | First Banks America, Inc. | Withdrawn |
| 2005-0200 | First Banks America, Inc. | Withdrawn |

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Monday, October 16, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 16, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, October 16, 2006 To Thursday, October 19, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1090 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $121,687,690.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0095 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $71,798,315.00 |
| APPLICANT'S OPINION: | $35,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0096 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $76,985,622.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0097 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $77,521,333.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0098 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $72,285,622.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0099 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $73,731,333.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0100 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $79,071,758.00 |
| APPLICANT'S OPINION: | $38,500,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0101 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $80,653,193.00 |
| APPLICANT'S OPINION: | $40,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0102 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $82,266,255.00 |
| APPLICANT'S OPINION: | $41,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1021 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $85,401,638.00 |
| APPLICANT'S OPINION: | $41,781,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, October 16, 2006, at 9:45 a.m.

Present: Peter Fatooh, Lawrence Lee and Carol Ruth Silver

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board heard evidence and testimony in support of an agreed-upon value between the parties for two of the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1090 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0095 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0096 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0097 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0098 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0099 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0100 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0101 | EOP-One Post, LLC | Withdrawn at hearing |
| 2004-0102 | EOP-One Post, LLC | A.V. Lowered (Assessor) |
| 2004-1021 | EOP-One Post, LLC | A.V. Lowered (Assessor) |

There being no further business, the Board, at the hour of 10:26 a.m., recessed to reconvene Wednesday, October 18, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 26, 2006

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, October 18, 2006, at 9:51 a.m.

Present: Peter Fatooh, Lawrence Lee and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board continued hearing evidence and testimony from the parties regarding the base year valuation for the May 5, 2003 lien date. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0412 | Arthur Louie | Continued to 1:30 pm |
| 2004-0482 | Arthur Louie | Continued to 1:30 pm |
| 2004-0438 | Arthur Louie | Continued to 1:30 pm |
| 2005-0062 | Arthur Louie | Continued to 1:30 pm |

### RECESS

The Board, at the hour of 12:02 p.m., recessed to reconvene at 1:30 p.m.

### RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Lawrence Lee and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board continued hearing evidence and testimony from the parties regarding the base year valuation for the May 5, 2003 lien date. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0412 | Arthur Louie | Submitted |
| 2004-0482 | Arthur Louie | Submitted |
| 2004-0438 | Arthur Louie | Continued |
| 2005-0062 | Arthur Louie | Continued |

There being no further business, the Board, at the hour of 3:26 p.m., recessed to reconvene Tuesday, October 24, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board November 7, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, OCTOBER 24, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.

2. Closed session with legal counsel to deliberate the valuation and commence drafting findings of fact for the below listed applications (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2004-0417

| | |
|---|---|
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL ADDRESS: | 0425 WASHINGTON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,688,000.00 |
| APPLICANT'S OPINION: | $2,300,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

B) APPLICATION: 2004-0482

| | |
|---|---|
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL ADDRESS: | 0425 WASHINGTON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,688,000.00 |
| APPLICANT'S OPINION: | $2,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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OCT 19 2006
Assessment Appeals Board

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, October 24, 2006 at 9:38 a.m.

Present: Peter Fatooh, Lawrence Lee and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

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With no public present for comment, the Board went into closed session at the hour of 9:45 a.m. to deliberate the valuation of the below listed applications affecting the 2002 and 2003 supplemental roll years.

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At the hour of 11:13 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0417 | Arthur Louie | A.V.Lowered (Board) |
| 2004-0482 | Arthur Louie | A.V.Lowered (Board) |

There being no further business, the Board, at the hour of 11:17 a.m., recessed to reconvene Thursday, October 26, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board November 7, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

SF
A77
#1
10/24/06

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Tuesday, October 24, 2006 To Tuesday, October 24, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1099 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900498 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,929,130.00 |
| APPLICANT'S OPINION: | $7,186,170.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1100 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900497 |
| PARCEL ADDRESS: | 1881 POST ST, 0000 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,290,850.00 |
| APPLICANT'S OPINION: | $6,850,110.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

DATE POSTED
OCT 18 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1101 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900496 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,362,618.00 |
| APPLICANT'S OPINION: | $6,847,270.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1102 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900495 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,838,999.00 |
| APPLICANT'S OPINION: | $6,544,350.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1103 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900494 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,623,871.00 |
| APPLICANT'S OPINION: | $5,815,720.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0601 |
| APPLICANT: | SSF ATTRACTIONS INC C/O SONY METREON |
| PARCEL NO.: | 2005205946 |
| PARCEL ADDRESS: | 0575 MARKET ST, 2100 |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $18,310,071.00 |
| APPLICANT'S OPINION: | $9,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0603 |
| APPLICANT: | SPALDING, RICHARD |
| PARCEL NO.: | 0964 008F |
| PARCEL ADDRESS: | 3080V PACIFIC AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $752,474.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0689 |
| APPLICANT: | SPALDING, RICHARD |
| PARCEL NO.: | 0964 008F |
| PARCEL ADDRESS: | 3080V PACIFIC AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $710,000.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1033 |
| APPLICANT: | ZHAO, JAI YI |
| PARCEL NO.: | 2717 111 |
| PARCEL ADDRESS: | 0587 CORBETT AVE. |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,132,544.00 |
| APPLICANT'S OPINION: | $935,775.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1049 |
| APPLICANT: | ZHENG, JUN KAI |
| PARCEL NO.: | 2717 110 |
| PARCEL ADDRESS: | 0583 CORBETT AVE. |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,188,380.00 |
| APPLICANT'S OPINION: | $959,368.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1059 |
| APPLICANT: | ALEMASOV, MILA |
| PARCEL NO.: | 3175 028 |
| PARCEL ADDRESS: | 0098 WESTWOOD DR. |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $534,264.00 |
| APPLICANT'S OPINION: | $269,299.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, October 24, 2006, at 9:35 a.m.

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NOV - 8 2006

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Present: Louisa Mendoza, Margaret Ruxton and John McGary

Quorum present

Chairperson: John McGary, Presiding

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-1033 | Jai Yi Zhao | Denied |
| 2005-1049 | Jun Kai Zheng | Denied |
| 2005-1059 | Mila Alemasov | Denied |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1099 | American Multi Cinema | Postponed |
| 2004-1100 | American Multi Cinema | Postponed |
| 2004-1101 | American Multi Cinema | Postponed |
| 2004-1102 | American Multi Cinema | Postponed |
| 2004-1103 | American Multi Cinema | Postponed |
| 2005-0601 | SSF Attractions Inc. | Postponed |
| 2005-0603 | Richard Spalding | Postponed |
| 2005-0689 | Richard Spalding | Postponed |

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene Monday, October 30, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, November 1, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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SF
A77
#1
10/26/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, October 26, 2006 To Friday, October 27, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1089 |
| APPLICANT: | EOP - 201 CALIFORNIA STREET LLC |
| PARCEL NO.: | 0262 021 |
| PARCEL ADDRESS: | 0201 CALIFORNIA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $78,127,356.00 |
| APPLICANT'S OPINION: | $38,900,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1019 |
| APPLICANT: | EOP - 201 CALIFORNIA STREET LLC |
| PARCEL NO.: | 0262 021 |
| PARCEL ADDRESS: | 0201 CALIFORNIA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $79,568,978.00 |
| APPLICANT'S OPINION: | $39,055,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
OCT 18 2006
Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, October 26, 2006 To Friday, October 27, 2006**
**9:30 AM** (ALL DAY)

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0839 |
| APPLICANT: | EOP - 201 CALIFORNIA STREET LLC |
| PARCEL NO.: | 0262 021 |
| PARCEL ADDRESS: | 0201 CALIFORNIA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $81,083,577.00 |
| APPLICANT'S OPINION: | $39,039,454.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, October 30, 2006 To Monday, October 30, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1358 |
| APPLICANT: | BOSTON PROPERTIES, INC. |
| PARCEL NO.: | 0238 001 |
| PARCEL ADDRESS: | 0275 BATTERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $127,906,374.00 |
| APPLICANT'S OPINION: | $105,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1359 |
| APPLICANT: | BOSTON PROPERTIES, INC. |
| PARCEL NO.: | 0238 007 |
| PARCEL ADDRESS: | 0475 SACRAMENTO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $29,406,369.00 |
| APPLICANT'S OPINION: | $22,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
OCT 24 2006
Assessment Appeals Board

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, October 30, 2006 at 9:30 a.m.

Present: Peter Fatooh and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

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With the following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present, and with both parties agreeing to proceed with a quorum of the Board, the Board received evidence and testimony in support of an agreed-upon value between the parties for the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

SF
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#2
10/30/06

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1358 | Boston Properties, Inc. | Board approved agreed-upon value; A.V. Lowered (Assessor) |
| 2004-1359 | Boston Properties, Inc. | Board approved agreed-upon value; A.V. Lowered (Assessor) |

There being no further business, the Board, at the hour of 9:58 a.m., recessed to reconvene Wednesday, November 1, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board November 13, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
10/30/06

**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Monday, October 30, 2006 To Monday, October 30, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1675 |
| APPLICANT: | SFER INTERNATIONAL, INC. |
| PARCEL NO.: | 2001207887 |
| PARCEL ADDRESS: | 0233 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,589,401.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1676 |
| APPLICANT: | SFER INTERNATIONAL, INC. |
| PARCEL NO.: | 2002208082 |
| PARCEL ADDRESS: | 0233 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,617,307.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

DATE POSTED
OCT 24 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1677 |
| APPLICANT: | SFER INTERNATIONAL, INC. |
| PARCEL NO.: | 2003207227 |
| PARCEL ADDRESS: | 0233 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,589,401.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1678 |
| APPLICANT: | SFER INTERNATIONAL, INC. |
| PARCEL NO.: | 2004206862 |
| PARCEL ADDRESS: | 0233 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,480,773.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0001 |
| APPLICANT: | WOO, KAI-YEE |
| PARCEL NO.: | 2005004212 |
| PARCEL ADDRESS: | 0233 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $23,147.00 |
| APPLICANT'S OPINION: | $8,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0004 |
| APPLICANT: | RENT-A-CENTER #01095 |
| PARCEL NO.: | 2005900389 |
| PARCEL ADDRESS: | 1375 FILLMORE ST, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $33,611.00 |
| APPLICANT'S OPINION: | $14,750.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0005 |
| APPLICANT: | RENT-A-CENTER #01095 |
| PARCEL NO.: | 2005900388 |
| PARCEL ADDRESS: | 1375 FILLMORE ST, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $49,215.00 |
| APPLICANT'S OPINION: | $100.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0006 |
| APPLICANT: | RENT-A-CENTER #01095 |
| PARCEL NO.: | 2005900387 |
| PARCEL ADDRESS: | 1375 FILLMORE ST, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $72,123.00 |
| APPLICANT'S OPINION: | $100.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Monday, October 30, 2006 To Monday, October 30, 2006**
**9:30 AM** (ALL DAY)

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0205 |
| APPLICANT: | KNTV TELEVISION, INC. C/O GE |
| PARCEL NO.: | 2005209924 |
| PARCEL ADDRESS: | 0848 BATTERY ST, |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $6,005,676.00 |
| APPLICANT'S OPINION: | $1,862,225.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0932 |
| APPLICANT: | YEE, JERRY |
| PARCEL NO.: | 1223 001 |
| PARCEL ADDRESS: | 1015 MASONIC AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,597,608.00 |
| APPLICANT'S OPINION: | $1,559,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

FAXED

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, November 01, 2006**
**9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0001 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO.: | 2002702034 |
| PARCEL ADDRESS: | GIANTS BALLPARK AT CHINA BASIN , |
| TOPIC: | Remanded from Superior Court (case CPF-06-506010) for stipulation agreement. |
| AAB PREVIOUS VALUE: | $240,000,000.00 |
| NEW STIPULATED VALUE: | $268,900,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ROLL CORRECTION/ESCAPE |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0002 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO.: | 2002980689 |
| PARCEL ADDRESS: | GIANTS BALLPARK AT CHINA BASIN , |
| TOPIC: | Remanded from Superior Court (case CPF-06-506010) for stipulation agreement. |
| AAB PREVIOUS VALUE: | $230,000,000.00 |
| NEW STIPULATED VALUE: | $274,800,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

DATE POSTED
OCT 26 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1096 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO.: | 2003704723 |
| PARCEL ADDRESS: | GIANTS BALLPARK AT CHINA BASIN , |
| TOPIC: | Remanded from Superior Court (case CPF-06-506010) for stipulation agreement. |
| AAB PREVIOUS VALUE: | $236,000,000.00 |
| NEW STIPULATED VALUE: | $262,600,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1015 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO.: | 2004701825 |
| PARCEL ADDRESS: | GIANTS BALLPARK AT CHINA BASIN , |
| TOPIC: | Stipulation Agreement |
| CURRENT ASSESSMENT: | $351,363,886.00 |
| STIPULATED VALUE: | $255,800,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0841 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO.: | 2005701693 |
| PARCEL ADDRESS: | GIANTS BALLPARK AT CHINA BASIN , |
| TOPIC: | Stipulation Agreement |
| CURRENT ASSESSMENT: | $358,391,163.00 |
| STIPULATED VALUE: | $248,400,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2006-0466 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO.: | 2006704113 |
| PARCEL ADDRESS: | GIANTS BALLPARK AT CHINA BASIN , |
| TOPIC: | Stipulation Agreement |
| CURRENT ASSESSMENT: | $365,558,987.00 |
| STIPULATED VALUE: | $240,500,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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**Lobbyist Registration and Reporting Requirements**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, November 1, 2006 at 9:38 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

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Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

Paul Okada, Board's Legal Counsel for Superior Court Case No. CPF-06-506-010

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The following listed applicant for change in the assessed valuation of property affecting the assessment roll for various years at issue being present, the Board reviewed court documents remanding the 2001 to 2003 appeals that were previously heard and decided. The Board then considered stipulation agreements put forth by the parties for the below listed applications covering the 2001 through 2006 assessment roll years, and took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0001 | China Basin Ballpark Co. LLC | Remanded; Stipulation Approved |
| 2003-0002 | China Basin Ballpark Co. LLC | Remanded; Stipulation Approved |
| 2003-1096 | China Basin Ballpark Co. LLC | Remanded; Stipulation Approved |
| 2004-1015 | China Basin Ballpark Co. LLC | Stipulation Approved |
| 2005-0841 | China Basin Ballpark Co. LLC | Stipulation Approved |
| 2006-0466 | China Basin Ballpark Co. LLC | Stipulation Approved |

There being no further business, the Board, at the hour of 10:12 a.m., recessed to reconvene Monday, November 6, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board November 8, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, November 01, 2006 To Wednesday, November 01, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0563 |
| APPLICANT: | THELEN, REID & PRIEST, LLP |
| PARCEL NO.: | 2003200968 |
| PARCEL ADDRESS: | 0101 02ND ST, 1800 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,571,924.00 |
| APPLICANT'S OPINION: | $4,500,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0343 |
| APPLICANT: | G. GIURLANI TRUST/ 251 RHODE ISLAND ST, LLC |
| PARCEL NO.: | 3937 002A |
| PARCEL ADDRESS: | 1580 16TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,919,384.00 |
| APPLICANT'S OPINION: | $5,265,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0756 |
| APPLICANT: | THELEN, REID & PRIEST, LLP |
| PARCEL NO.: | 2004201081 |
| PARCEL ADDRESS: | 0101 02ND ST, 1800 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,770,032.00 |
| APPLICANT'S OPINION: | $4,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0555 |
| APPLICANT: | FOUR G. ENTERPRISES, LLC |
| PARCEL NO.: | 3956 008 |
| PARCEL ADDRESS: | 0300 DE HARO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,936,423.00 |
| APPLICANT'S OPINION: | $2,990,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0557 |
| APPLICANT: | G. GIURLANI TRUST/ 251 RHODE ISLAND ST, LLC |
| PARCEL NO.: | 3937 002A |
| PARCEL ADDRESS: | 1580 16TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,077,770.00 |
| APPLICANT'S OPINION: | $5,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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ıg, discussion, and possible action involving:

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|---|---|
| PLICATION: | 2005-0607 |
| PLICANT: | WASHINGTON MUTUAL BANK |
| RCEL NO.: | 2348 045 |
| RCEL ADDRESS: | 0926 TARAVAL ST, |
| PIC: | Decline in Value |
| RRENT ASSESSMENT: | $2,815,200.00 |
| PLICANT'S OPINION: | $1,300,000.00 |
| XABLE YEAR: | 2005 |
| PEAL TYPE: | Real Property |
| LL TYPE: | REGULAR |
| ATUS: | WITHDRAWN |

, discussion, and possible action involving:

| | |
|---|---|
| LICATION: | 2005-0620 |
| LICANT: | HILLHAVEN MSC PARTNERSHIP |
| CEL NO.: | 2139 026 |
| CEL ADDRESS: | 2043 19TH AVE, |
| IC: | Decline in Value |
| RRENT ASSESSMENT: | $4,801,851.00 |
| PLICANT'S OPINION: | $2,457,000.00 |
| XABLE YEAR: | 2005 |
| PEAL TYPE: | Real Property |
| LL TYPE: | REGULAR |
| ATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0631 |
| APPLICANT: | SAFEWAY, INC. #785 |
| PARCEL NO.: | 1691 019 |
| PARCEL ADDRESS: | 0850 LA PLAYA , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,205,474.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0607 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 2348 045 |
| PARCEL ADDRESS: | 0926 TARAVAL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,815,200.00 |
| APPLICANT'S OPINION: | $1,300,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0620 |
| APPLICANT: | HILLHAVEN MSC PARTNERSHIP |
| PARCEL NO.: | 2139 026 |
| PARCEL ADDRESS: | 2043 19TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,801,851.00 |
| APPLICANT'S OPINION: | $2,457,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0631 |
| APPLICANT: | SAFEWAY, INC. #785 |
| PARCEL NO.: | 1691 019 |
| PARCEL ADDRESS: | 0850 LA PLAYA , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,205,474.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0645 |
| APPLICANT: | HRIBAR, GREGORY |
| PARCEL NO.: | 1000 034 |
| PARCEL ADDRESS: | 3015 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,703,120.00 |
| APPLICANT'S OPINION: | $1,622,120.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0655 |
| APPLICANT: | BRENNAN LIVING TRUST |
| PARCEL NO.: | 1228 005 |
| PARCEL ADDRESS: | 1878 HAIGHT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,983,613.00 |
| APPLICANT'S OPINION: | $2,088,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0656 |
| APPLICANT: | PAUL LANGLEY 2002 INTERVIVOS |
| PARCEL NO.: | 2648 052 |
| PARCEL ADDRESS: | 4200 18TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,285,894.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0657 |
| APPLICANT: | JOE, RUBY |
| PARCEL NO.: | 1069 045 |
| PARCEL ADDRESS: | 2882 2890 GEARY BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,348,340.00 |
| APPLICANT'S OPINION: | $1,644,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0663 |
| APPLICANT: | KINDRED NURSING CENTERS WEST, LLC |
| PARCEL NO.: | 1049 034 |
| PARCEL ADDRESS: | 2707 PINE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,087,154.00 |
| APPLICANT'S OPINION: | $3,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0777 |
| APPLICANT: | THELEN REID & PREIST LLP |
| PARCEL NO.: | 2005201004 |
| PARCEL ADDRESS: | 0101 02ND ST, 1800 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,608,060.00 |
| APPLICANT'S OPINION: | $4,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, November 1, 2006, at 9:30 a.m.

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Present: John McGary, Richard Lee and Mervin Conlan

Quorum present

Chairperson: Richard Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

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| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0343 | G. Giurlani Trust/251 Rhode Isand | A.V.Lowered (Board) |
| 2005-0555 | Four G. Enterprises, LLC | A.V.Lowered (Assessor) |
| 2005-0557 | G. Giurlani Trust/251 Rhode Island | A.V.Lowered (Board) |
| 2005-0656 | Paul Langley 2002 Intervivos | Denied (no show) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0563 | Thelen, Reid & Priest, LLP | Postponed |
| 2004-0756 | Thelen, Reid & Priest, LLP | Postponed |
| 2005-0607 | Washington Mutual Bank | Withdrawn |
| 2005-0620 | Hillhaven MSC Partnership | Postponed |
| 2005-0631 | Safeway, Inc. #785 | Withdrawn |
| 2005-0645 | Gregory Hribar | Withdrawn |
| 2005-0655 | Brennan Living Trust | Withdrawn |
| 2005-0657 | Ruby Joe | Withdrawn |
| 2005-0663 | Kindred Nursing Centers West | Withdrawn |
| 2005-0777 | Thelen Reid & Preist LLP | Postponed |

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene Wednesday, November 8, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, December 5, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARD

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 AND 2
PURSUANT TO ADMINISTRATIVE CODE SECTION 2B.6

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MONDAY, NOVEMBER 6, 2006
9:30 to 11:00 AM
CITY HALL, ROOM 406

10-31-06#10:46 RCVD

1. Roll Call.

2. Selection of a Chairperson for the Joint Meeting.

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

4. Review, discussion and possible action on the below amendments to SF Administrative Code § 2B.13(b), Duties and Operations, as approved by the Joint Board at the August 4, 2006 Joint Board Meeting.

   A. Increased the jurisdiction of Board No. 2 to hear applications for secured and unsecured property assessed *at $50,000,000 or less*, rather than property assessed at less than $20,000,000

   B. Changed the jurisdiction of Board No. 2 to also hear applications for *all residential property consisting of 4 units or less, regardless of the property location*.

   C. Added a new section that excludes Board No. 2 from hearing applications involving real property located all or in part within Assessor's Blocks 8700 through 8800, inclusive, more commonly known as the Mission Bay Development Project. This section would be effective as of July 2, 2007 and would remain in effect until July 1, 2012 (5 years), at which point the section would automatically be repealed unless legislation is enacted prior to July 1, 2012, which would delete or extend that date.

➢ **See Attachment "Item 4" - Proposed Changes to SF Administrative Code § 2B.13(b).**

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OCT 26 2006
Assessment Appeals Board

5. Review, discussion and possible action on amendments to SF Administrative Code §2B.6(d)(1), Board Composition and Board Quorum. As discussed at the August 4, 2006 Joint Board Meeting, this amendment is needed to incorporate the changes made to SF Administrative Code § 2B.13(b) above.

➢ **See Attachment "Item 5" - Proposed Changes to SF Administrative Code § 2B.6(d)(1).**

6. Review, discussion and possible action on amendments to Chapter 5, Section 21 of the AAB Local Procedural Rules, as discussed and approved at the August 4, 2006 Joint Board Meeting.

➢ **See Attachment "Item 5" – Proposed Changes to Local Procedural Rules, Chapter 5, Section 21.**

7. Introduction, discussion and possible action on proposed changes to Chapter 3, Section 12 of the AAB Local Procedural Rules, to establish and implement an attendance/absence policy for the AAB, in response to, and as mandated by, SF Resolution 502-06.

➢ **See Attachment "Item 7" – Proposed Changes to Local Procedural Rules, Chapter 3, Section 12.**

8. Open discussion regarding other local procedures, rules or matters effecting the Assessment Appeals Board.

9. Public Comment (for items *not on the agenda*, but under the jurisdiction of the Board).

10. Adjournment.

**REMINDER TO AAB MEMBERS – SUNSHINE & ETHICS TRAINING**

JUST A REMINDER THAT SEVERAL OF YOU HAVE NOT YET COMPLETED THE ANNUAL SUNSHINE & ETHICS TRAING, AS REQUIRED PER AB1234. THE MANDATORY TRAINING VIDEO CAN BE VIEWED ON –LINE BY GOING TO THE SUNSHINE ORDINANCE TASK FORCE WEBSITE, www.sfgov.org/sunshine, THEN GO DOWN TO THE SUNSHINE & ETHICS TRAINING SECTION.

PLEASE NOTE THAT YOUR SELF-ASSESSMENT QUIZ AND DECLARATION CERTIFICATE MUST COMPLETED AND FILED WITH OUR OFFICE *NO LATER THAN THURSDAY, DECEMBER 28, 2006.*

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, November 06, 2006 To Monday, November 06, 2006**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1797 |
| APPLICANT: | 755 SANSOME ASSOCIATES LP |
| PARCEL NO.: | 0175 029 |
| PARCEL ADDRESS: | 0755 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,304,980.00 |
| APPLICANT'S OPINION: | $7,841,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1383 |
| APPLICANT: | 755 SANSOME ASSOCIATES LP |
| PARCEL NO.: | 0175 029 |
| PARCEL ADDRESS: | 0755 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,534,713.00 |
| APPLICANT'S OPINION: | $5,014,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1384 |
| APPLICANT: | FAIDI LIVING TRUSTS |
| PARCEL NO.: | 0175 033 |
| PARCEL ADDRESS: | 0888 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,714,737.00 |
| APPLICANT'S OPINION: | $2,286,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0636 |
| APPLICANT: | FAIDI LIVING TRUSTS |
| PARCEL NO.: | 0175 033 |
| PARCEL ADDRESS: | 0888 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,829,031.00 |
| APPLICANT'S OPINION: | $3,498,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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**Lobbyist Registration and Reporting Requirements**

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 6, 2006 at 1:35 p.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

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Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board heard testimony and evidence from the applicant's representative for 755 Sansome Associates for both the 2003 and 2004 roll years. The Board then began to hear cross-examination by the Assessor's representative for the 2003 roll year.

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At the hour of 2:27 p.m. Board member Fatooh announced that, due to an emergency, he had to leave. As a result, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1797 | 755 Sansome Associates, LP | Continued |
| 2004-1383 | 755 Sansome Associates, LP | Continued |
| 2004-1384 | Faidi Living Trust | Continued |
| 2005-0636 | Faidi Living Trust | Continued |

There being no further business, the Board, at the hour of 2:33 p.m., recessed to reconvene Tuesday, November 7, 2006 at 1:30 p.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board November 8, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

FAXED

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, NOVEMBER 07, 2006
1:30 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.
2. Closed session to continue deliberating and to take possible action on the following applications (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2003-0807

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS INC. |
| PARCEL NO.: | 0239 013 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $733,193.00 |
| APPLICANT'S OPINION: | $400,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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B) APPLICATION: 2003-0808

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS INC. |
| PARCEL NO.: | 0239 014 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $45,770,518.00 |
| APPLICANT'S OPINION: | $25,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

C) APPLICATION: 2003-0809

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS INC. |
| PARCEL NO.: | 0239 012 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $467,977.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

D) APPLICATION: 2004-0759

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS, INC. |
| PARCEL NO.: | 0239 012 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $452,276.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

E) APPLICATION: 2004-0760

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS, INC. |
| PARCEL NO.: | 0239 013 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $746,881.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

F) APPLICATION: 2004-0761

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS, INC. |
| PARCEL NO.: | 0239 014 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $46,625,052.00 |
| APPLICANT'S OPINION: | $21,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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**Lobbyist Registration and Reporting Requirements**

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**Disability Access** – The hearing room is wheelchair accessible.

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TDD: (415) 554-5227
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, November 08, 2006 To Thursday, November 09, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0412 |
| APPLICANT: | BF - REAL ESTATE US II, LP c/o RREEF AMERICA PARTNERS, LLC |
| PARCEL NO.: | 0289 004 |
| PARCEL ADDRESS: | 0001 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $176,422,586.00 |
| APPLICANT'S OPINION: | $124,118,089.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0413 |
| APPLICANT: | BF - REAL ESTATE US II, LP c/o RREEF AMERICA PARTNERS, LLC |
| PARCEL NO.: | 0289 003 |
| PARCEL ADDRESS: | 0001 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,360,602.00 |
| APPLICANT'S OPINION: | $5,881,911.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
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Assessment Appeals Board

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, November 8, 2006 at 10:00 a.m.

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Present: Alec Lambie, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the assessment roll for the 2004 tax year being present, the Board heard evidence and testimony in support of an agreed-upon value between the parties for the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0412 | BF-Real Estate US II, LP | Agreed Upon Value Approved; A.V. Lowered (Assessor) |
| 2004-0413 | BF-Real Estate US II, LP | Agreed Upon Value Approved; A.V. Lowered (Assessor) |

There being no further business, the Board, at the hour of 10:43 a.m., recessed to reconvene Monday, November 13, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, December 7, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
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# Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Wednesday, November 08, 2006 To Wednesday, November 08, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0211 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,950,000.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0212 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,000,000.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0213 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,579,000.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0214 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,529,000.00 |
| APPLICANT'S OPINION: | $5,600,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0215 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,655,154.00 |
| APPLICANT'S OPINION: | $5,600,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0216 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,604,221.00 |
| APPLICANT'S OPINION: | $5,600,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0632 |
| APPLICANT: | SHURGARD STORAGE CENTERS, INC. |
| PARCEL NO.: | 4347A003 |
| PARCEL ADDRESS: | 2090 EVANS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,455,294.00 |
| APPLICANT'S OPINION: | $7,800,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0685 |
| APPLICANT: | GOODMAN, KEITH |
| PARCEL NO.: | 1186 009I |
| PARCEL ADDRESS: | 1751 FULTON STREET, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,190,000.00 |
| APPLICANT'S OPINION: | $800,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0691 |
| APPLICANT: | BRIDGESTONE/FIRESTONE |
| PARCEL NO.: | 1069 013 |
| PARCEL ADDRESS: | 2800 GEARY BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $961,242.00 |
| APPLICANT'S OPINION: | $650,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0700 |
| APPLICANT: | LEE, DARREN |
| PARCEL NO.: | 2719B007 |
| PARCEL ADDRESS: | 0150 GRAYSTONE TER, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,397,749.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0703 |
| APPLICANT: | MERVYN'S LLC |
| PARCEL NO.: | 2005203808 |
| PARCEL ADDRESS: | 2675 GEARY BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $974,073.00 |
| APPLICANT'S OPINION: | $485,859.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0886 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $14,238,256.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0887 |
| APPLICANT: | 1738 HAIGHT STREET LLC |
| PARCEL NO.: | 1229 035 |
| PARCEL ADDRESS: | , |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $14,155,154.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, November 13, 2006 To Monday, November 13, 2006**
**9:30 AM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1266 |
| APPLICANT: | S-FER INTERNATIONAL |
| PARCEL NO.: | 0314 001 |
| PARCEL ADDRESS: | 0233 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $106,579,580.00 |
| APPLICANT'S OPINION: | $75,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MONDAY, NOVEMBER 13, 2006
9:30 AM

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1. Public Comment on any agenda item.
2. Closed session with legal counsel to continue deliberating valuation, drafting findings of fact, and taking take possible action on the following applications (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2003-0807

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS INC. |
| PARCEL NO.: | 0239 013 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $733,193.00 |
| APPLICANT'S OPINION: | $400,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

B) APPLICATION: 2003-0808

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS INC. |
| PARCEL NO.: | 0239 014 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $45,770,518.00 |
| APPLICANT'S OPINION: | $25,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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C) APPLICATION: 2003-0809

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS INC. |
| PARCEL NO.: | 0239 012 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $467,977.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

D) APPLICATION: 2004-0759

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS, INC. |
| PARCEL NO.: | 0239 012 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $452,276.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

E) APPLICATION: 2004-0760

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS, INC. |
| PARCEL NO.: | 0239 013 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $746,881.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

F) APPLICATION: 2004-0761

| | |
|---|---|
| APPLICANT: | MONTGOMERY LANDS, INC. |
| PARCEL NO.: | 0239 014 |
| PARCEL ADDRESS: | 0456 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $46,625,052.00 |
| APPLICANT'S OPINION: | $21,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 13, 2006 at 9:49 a.m.

Present: Peter Fatooh, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

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With no public present for comment, the Board went into closed session at the hour of 9:55 a.m. to continue deliberating the valuation and finalize the Board's findings of fact for the below listed applications affecting the 2003 and 2004 tax roll years.

At the hour of 11:41 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0807 | Montgomery Lands, Inc. | A.V. Lowered by the Board, but higher than the Assessor's recommended value; Board issued its findings of fact. |
| 2003-0808 | Montgomery Lands, Inc. | Same as |
| 2003-0809 | Montgomery Lands, Inc. | Same as |
| 2004-0759 | Montgomery Lands, Inc. | A.V. Lowered by the Board, but higher than the Assessor's recommended value; Board issued its findings of fact. |
| 2004-0760 | Montgomery Lands, Inc. | Same as |
| 2004-0761 | Montgomery Lands, Inc. | Same as |

There being no further business, the Board, at the hour of 11:48 a.m. recessed to reconvene Tuesday, November 14, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 4, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, NOVEMBER 14, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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closed

1. Public Comment on any agenda item.

2. Closed session with legal counsel to continue deliberating valuation, drafting findings of fact, and to take possible action on the following applications (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2004-1349

| | |
|---|---|
| APPLICANT: | BOSTON PROPERTIES, INC. |
| PARCEL NO.: | 0230 028 |
| PARCEL ADDRESS: | 0001 THE EMBARCADERO, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $298,684,893.00 |
| APPLICANT'S OPINION: | $280,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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B) APPLICATION: 2004-1351

| | |
|---|---|
| APPLICANT: | BOSTON PROPERTIES, INC. |
| PARCEL NO.: | 0232 016 |
| PARCEL ADDRESS: | 0003 THE EMBARCADERO, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $281,105,933.00 |
| APPLICANT'S OPINION: | $265,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, December 1, 2006 at 9:48 a.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

Quorum present

Chairperson: Alec Lambie, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board continued hearing Assessor's cross examination for 755 Sansome Associates for both the 2003 and 2004 roll years. The Board then heard the Assessor's case-in-chief for 755 Sansome Associates for the 2003 and 2004 roll years, followed by Applicant's cross-examination. The Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1797 | 755 Sansome Associates, LP | Submitted |
| 2004-1383 | 755 Sansome Associates, LP | Submitted |
| 2004-1384 | Faidi Living Trust | Continued to 12:30 pm |
| 2005-0636 | Faidi Living Trust | Continued to 12:30 pm |

## RECESS

The Board, at the hour of 11:45 a.m., recessed to reconvene at 12:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:40 p.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 and 2005 assessment roll years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1384 | Faidi Living Trust | Submitted |
| 2005-0636 | Faidi Living Trust | Submitted |

There being no further business, the Board, at the hour of 2:14 p.m., recessed to reconvene Monday, December 4, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 4, 2006

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Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MONDAY, DECEMBER 4, 2006
9:30 AM

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---

1. Public Comment on any agenda item.

2. Closed session with legal counsel for the Board to deliberate the valuation, commence drafting findings of fact, and to take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

APPLICATION: 2003-1797

| | |
|---|---|
| APPLICANT: | 755 SANSOME ASSOCIATES LP |
| PARCEL NO.: | 0175 029 |
| PARCEL ADDRESS: | 0755 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,304,980.00 |
| APPLICANT'S REVISED VALUE: | $9,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3. Closed session for the Board to deliberate valuation and take possible action on the below listed application (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2004-1383

| | |
|---|---|
| APPLICANT: | 755 SANSOME ASSOCIATES LP |
| PARCEL NO.: | 0175 029 |
| PARCEL ADDRESS: | 0755 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,534,713.00 |
| APPLICANT'S REVISED VALUE: | $9,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

B) APPLICATION: 2004-1384

| | |
|---|---|
| APPLICANT: | FAIDI LIVING TRUSTS |
| PARCEL NO.: | 0175 033 |
| PARCEL ADDRESS: | 0888 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,714,737.00 |
| APPLICANT'S REVISED VALUE: | $4,200,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

C) APPLICATION: 2005-0636

| | |
|---|---|
| APPLICANT: | FAIDI LIVING TRUSTS |
| PARCEL NO.: | 0175 033 |
| PARCEL ADDRESS: | 0888 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,829,031.00 |
| APPLICANT'S REVISED VALUE: | $4,200,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

4. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

5. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

6. Adjournment.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, December 4, 2006 at 9:47 a.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

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With no public present for comment, the Board went into closed session at the hour of 9:52 a.m. with legal counsel to deliberate and take possible action on the below listed applications. At the hour of 11:42 a.m., the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1797 | 755 Sansome Associates, LP | Remains under Submission |
| 2004-1383 | 755 Sansome Associates, LP | A.V. Lowered (Board) |
| 2004-1384 | Faidi Living Trust | A.V. Lowered (Board) |
| 2005-0686 | Faidi Living Trust | A.V. Lowered (Board) |

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Lawrence Lee and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0369 | Public Policy Institute of CA | Withdrawn |
| 2005-0259 | Public Policy Institute of CA | A.V.Lowered (Assessor) |

The following listed applicant for change in the assessed valuation of property affecting the 2003 supplemental assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1683 | George Greco | Withdrawn |

There being no further business, the Board, at the hour of 2:11 p.m., recessed to reconvene Tuesday, December 5, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, December 7, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# THIS MEETING IS CANCELLED

## Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 04, 2006**
**9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

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cancelled

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0014 |
| APPLICANT: | ONE ECKER ASSOC. L.P HILL COMPANIES LLC |
| PARCEL NO.: | 3708 022 |
| PARCEL ADDRESS: | 0016 0030 JESSIE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,557,382.00 |
| APPLICANT'S OPINION: | $6,450,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

CANCELED

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0015 |
| APPLICANT: | ONE ECKER ASSOC. L.P HILL COMPANIES LLC |
| PARCEL NO.: | 3708 022 |
| PARCEL ADDRESS: | 0016 0030 JESSIE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,345,562.00 |
| APPLICANT'S OPINION: | $8,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

DATE POSTED
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Assessment Appeals Board

CANCELED

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 04, 2006**
**9:30 AM**

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0122 |
| APPLICANT: | ONE ECKER ASSOC. L.P HILL COMPANIES LLC |
| PARCEL NO.: | 3708 022 |
| PARCEL ADDRESS: | 0016 0030 JESSIE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,788,529.00 |
| APPLICANT'S OPINION: | $7,600,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0540 |
| APPLICANT: | HANDLERY HOLDING CO. |
| PARCEL NO.: | 0315 013 |
| PARCEL ADDRESS: | 0268 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,836,591.00 |
| APPLICANT'S OPINION: | $500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0541 |
| APPLICANT: | HANDLERY HOLDING CO. |
| PARCEL NO.: | 0315 014 |
| PARCEL ADDRESS: | 0272 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,991,158.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0542 |
| APPLICANT: | HANDLERY HOLDING CO. |
| PARCEL NO.: | 0315 015 |
| PARCEL ADDRESS: | 0280 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $995,570.00 |
| APPLICANT'S OPINION: | $500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 04, 2006**
**9:30 AM**

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0543 |
| APPLICANT: | HANDLERY HOLDING CO. |
| PARCEL NO.: | 0315 016 |
| PARCEL ADDRESS: | 0300 0324 MASON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,236,337.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Lobbyist Registration and Reporting Requirements**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 04, 2006**
**1:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0369 |
| APPLICANT: | PUBLIC POLICY INSTITUTE OF CA |
| PARCEL NO.: | 0196 023 |
| PARCEL ADDRESS: | 0500 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $31,576,528.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1683 |
| APPLICANT: | GRECO, GEORGE |
| PARCEL NO.: | 0117 013 |
| PARCEL ADDRESS: | 1614 1618 POWELL ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,231,581.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

DATE POSTED
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Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 04, 2006**
**1:30 PM**

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0259 |
| APPLICANT: | PUBLIC POLICY INSTITUTE OF CA |
| PARCEL NO.: | 0196 023 |
| PARCEL ADDRESS: | 0500 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $32,208,058.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, DECEMBER 5, 2006
4:30 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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---

1. Public Comment on any agenda item.

2. Closed session with legal counsel for the Board to continue deliberations and take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

APPLICATION: 2003-1797

| | |
|---|---|
| APPLICANT: | 755 SANSOME ASSOCIATES LP |
| PARCEL NO.: | 0175 029 |
| PARCEL ADDRESS: | 0755 SANSOME ST. |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,304,980.00 |
| APPLICANT'S REVISED VALUE: | $9,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| ROLL TYPE: | REGULAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, DECEMBER 5, 2006
4:30 PM

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CANCELED

---

1. Public Comment on any agenda item.
2. Closed session with legal counsel for the Board to continue deliberations and take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

| | |
|---|---|
| APPLICATION: | 2003-1797 |
| APPLICANT: | 755 SANSOME ASSOCIATES LP |
| PARCEL NO.: | 0175 029 |
| PARCEL ADDRESS: | 0755 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,304,980.00 |
| APPLICANT'S REVISED VALUE: | $9,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| ROLL TYPE: | REGULAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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## Agenda* / Notice of Assessment Appeals Board

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12/5/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, December 05, 2006 To Tuesday, December 05, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1091 |
| APPLICANT: | EOP - 301 HOWARD STREET LLC |
| PARCEL NO.: | 3738 011 |
| PARCEL ADDRESS: | 0301 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $72,213,066.00 |
| APPLICANT'S OPINION: | $36,050,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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SAN FRANCISCO
PUBLIC LIBRARY

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1020 |
| APPLICANT: | EOP - 301 HOWARD STREET LLC |
| PARCEL NO.: | 3738 011 |
| PARCEL ADDRESS: | 0301 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $73,561,283.00 |
| APPLICANT'S OPINION: | $36,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
NOV 29 2006
Assessment Appeals Board

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, December 5, 2006, at 9:24 a.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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JAN - 5 2007

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The following listed applicant for change in the assessed valuation of property affecting the 2003 and 2004 assessment roll being present and heard, the Board commenced hearing applicant's testimony and evidence for the 2003 assessed appeal. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1091 | EOP-301 Howard St, LLC | Continued to 1:00 p.m. |
| 2004-1020 | EOP-301 Howard St, LLC | Continued to 1:00 p.m. |

**RECESS**

The Board, at the hour of 11:36 a.m., recessed to reconvene at 1:00 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:08 p.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear testimony and evidence from the applicant regarding the 2003 assessed value, followed by the assessor's cross-examination of the applicant. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1091 | EOP-301 Howard St, LLC | Continued |
| 2004-1020 | EOP-301 Howard St, LLC | Continued |

There being no further business, the Board, at the hour of 3:06 p.m., recessed to reconvene Wednesday, December 6, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 3, 2007

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ASSESSMENT APPEALS BOARD
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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 2 Hearing** 
**Room 408, City Hall**
**Tuesday, December 05, 2006 To Tuesday, December 05, 2006**
**9:30 AM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1168 |
| APPLICANT: | BANK OF AMERICA CORPORATION |
| PARCEL NO.: | 1426 018 |
| PARCEL ADDRESS: | 0600 CLEMENT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,953,706.00 |
| APPLICANT'S OPINION: | $976,854.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1392 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004200053 |
| PARCEL ADDRESS: | 0001 SOUTH VAN NESS AVE, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $805,019.00 |
| APPLICANT'S OPINION: | $80,502.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1396 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004200102 |
| PARCEL ADDRESS: | 1455 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $9,093,234.00 |
| APPLICANT'S OPINION: | $3,700,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0466 |
| APPLICANT: | OMNI SAN FRANCISCO CORP |
| PARCEL NO.: | 2005206372 |
| PARCEL ADDRESS: | 0500 CALIFORNIA ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $14,569,433.00 |
| APPLICANT'S OPINION: | $7,002,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0662 |
| APPLICANT: | FLAIR DIVERSIFIED PROPERTIES, LLC |
| PARCEL NO.: | 5286A007A |
| PARCEL ADDRESS: | 2325 2345 JERROLD AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,531,900.00 |
| APPLICANT'S OPINION: | $3,225,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0684 |
| APPLICANT: | FLAIR DIVERSIFIED PROPERTIES, LLC |
| PARCEL NO.: | 5286A007B |
| PARCEL ADDRESS: | 2265 JERROLD AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $766,178.00 |
| APPLICANT'S OPINION: | $525,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0795 |
| APPLICANT: | BAYSHORE WAREHOUSE ASSOC. |
| PARCEL NO.: | 5596 015 |
| PARCEL ADDRESS: | 0400 BAY SHORE BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,165,805.00 |
| APPLICANT'S OPINION: | $750,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0925 |
| APPLICANT: | STURMAN, DAVID |
| PARCEL NO.: | 5434B003 |
| PARCEL ADDRESS: | 1945 CARROLL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,526,640.00 |
| APPLICANT'S OPINION: | $1,769,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0934 |
| APPLICANT: | NICHOLSON, SEAN |
| PARCEL NO.: | 2005651311 |
| PARCEL ADDRESS: | 0000, C036 |
| TOPIC: | |
| CURRENT ASSESSMENT: | $73,000.00 |
| APPLICANT'S OPINION: | $65,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1018 |
| APPLICANT: | ARON, DAVID |
| PARCEL NO.: | 0926 030A |
| PARCEL ADDRESS: | 2381 BAY ST, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $528,017.00 |
| APPLICANT'S OPINION: | $217,917.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1091 |
| APPLICANT: | CHRISTESON, ERIC |
| PARCEL NO.: | 6617 020 |
| PARCEL ADDRESS: | 1583 1587 DOLORES ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $1,367,887.00 |
| APPLICANT'S OPINION: | $1,212,600.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Tuesday, December 05, 2006 To Tuesday, December 05, 2006**
**9:30 AM** (ALL DAY)

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1093 |
| APPLICANT: | CHRISTESON, ERIC |
| PARCEL NO.: | 6617 020 |
| PARCEL ADDRESS: | 1583 1587 DOLORES ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $1,393,420.00 |
| APPLICANT'S OPINION: | $1,212,600.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1111 |
| APPLICANT: | MARIE OGARA LIPMAN REVOC TRUST |
| PARCEL NO.: | 4316 001 |
| PARCEL ADDRESS: | 1600 1680 TENNESSEE ST, |
| TOPIC: | Calamity |
| CURRENT ASSESSMENT: | $3,576,574.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, December 5, 2006, at 9:35 a.m.

Present: Louisa Mendoza, Margaret Ruxton and Mervin Conlan

Quorum present

Chairperson: Margaret Ruxton, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0925 | Bayshore Warehouse Assoc | A.V.Lowered (Assessor) |

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1168 | Bank of America Corp | Denied-No Show |
| 2004-1392 | Bank of America | Denied-No Show |
| 2004-1396 | Bank of America | Denied-No Show |
| 2005-0925 | David Sturman | Denied-No Show |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0466 | Omni San Francisco Corp | Postponed |
| 2005-0662 | Flair Diversified Properties | Postponed |
| 2005-0684 | Flair Diversified Properties | Postponed |
| 2005-0934 | Sean Nicholson | Withdrawn |

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|---|---|---|
| 2005-1018 | David Aron | Withdrawn |
| 2005-1091 | Eric Christeson | Withdrawn |
| 2005-1093 | Eric Christeson | Withdrawn |
| 2005-1111 | Marie Ogara Lipman Revoc Trs | Withdrawn |

There being no further business, the Board, at the hour of 11:20 a.m., recessed to reconvene Wednesday, December 13, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, December 13, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, December 06, 2006 To Wednesday, December 06, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0421 |
| APPLICANT: | RHV FRANCISCO, LLC |
| PARCEL NO.: | 0056 006 |
| PARCEL ADDRESS: | 1789 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $35,349,377.00 |
| APPLICANT'S OPINION: | $25,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1689 |
| APPLICANT: | MCDOUGALL, AMY |
| PARCEL NO.: | 0520 008 |
| PARCEL ADDRESS: | 1736 1738 FILBERT ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,399,000.00 |
| APPLICANT'S OPINION: | $799,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0056 |
| APPLICANT: | RHV FRANCISCO LLC |
| PARCEL NO.: | 0056 006 |
| PARCEL ADDRESS: | 1789 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $36,056,364.00 |
| APPLICANT'S OPINION: | $20,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

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## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, December 06, 2006 To Wednesday, December 06, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0420 |
| APPLICANT: | TEN MASON ASSOCIATES |
| PARCEL NO.: | 0341 006 |
| PARCEL ADDRESS: | 0948 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,005,354.00 |
| APPLICANT'S OPINION: | $2,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1660 |
| APPLICANT: | KUTCHINS, JONATHAN |
| PARCEL NO.: | 3706 231 |
| PARCEL ADDRESS: | 0765 MARKET ST, #035F |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,900,000.00 |
| APPLICANT'S OPINION: | $967,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1661 |
| APPLICANT: | KUTCHINS, JONATHAN |
| PARCEL NO.: | 3706 231 |
| PARCEL ADDRESS: | 0765 MARKET ST, #035F |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,900,000.00 |
| APPLICANT'S OPINION: | $967,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1662 |
| APPLICANT: | KUTCHINS, JONATHAN |
| PARCEL NO.: | 3706 231 |
| PARCEL ADDRESS: | 0765 MARKET ST, #035F |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,958,000.00 |
| APPLICANT'S OPINION: | $986,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0059 |
| APPLICANT: | TEN MASON ASSOCIATES |
| PARCEL NO.: | 0341 006 |
| PARCEL ADDRESS: | 0948 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,125,460.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0721 |
| APPLICANT: | KUTCHINS, JONATHAN |
| PARCEL NO.: | 3706 231 |
| PARCEL ADDRESS: | 0765 MARKET ST, #035F |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,073,488.00 |
| APPLICANT'S OPINION: | $1,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, December 6, 2006, at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Diane Robinson, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the 2004 and 2005 assessment roll years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0421 | RHV Francisco, LLC | Continued to 1:30 p.m. |
| 2005-0056 | RHV Francisco, LLC | Continued to 1:30 p.m. |

The following listed applicant for change in the assessed valuation of property affecting the 2003 supplemental roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1689 | Amy McDougall | Withdrawn |

**RECESS**

The Board, at the hour of 11:36 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:38 p.m.

Present: Alec Lambie and Diane Robinson

Quorum present

Chairperson: Diane Robinson, Presiding

With the same parties present from the morning session (except for Assessor's representative, George Gomez, and Board Member, Peter Fatooh), the Assessor amended its recommended values for the 2004 and 2005 roll years, at which time the Applicant agreed to the Assessor's recommendations of value. The Board then took certain action, as specified under this date, on the original of the respective application:

| **Appeal No.** | **Name** | **Disposition** |
|---|---|---|
| 2004-0421 | RHV Francisco, LLC | A.V. Lowered (Assessor) |
| 2005-0056 | RHV Francisco, LLC | A.V. Lowered (Assessor) |

The following listed applicant for change in the assessed valuation of property affecting the 2004 and 2005 assessment roll years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| **Appeal No.** | **Name** | **Disposition** |
|---|---|---|
| 2004-0420 | Ten Mason Associates | Denied |
| 2005-0259 | Ten Mason Associates | A.V. Lowered (Assessor) |

There being no further business, the Board, at the hour of 2:42 p.m., recessed to reconvene Thursday, December 7, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, December 7, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

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12/7/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, December 07, 2006 To Thursday, December 07, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0019 |
| APPLICANT: | 220 POST OWNER CORP |
| PARCEL NO.: | 0294 007 |
| PARCEL ADDRESS: | 0216 0220 POST ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $31,200,000.00 |
| APPLICANT'S OPINION: | $26,500,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0036 |
| APPLICANT: | WORTHAM FAMILY PARTERSHIP |
| PARCEL NO.: | 0605 018A |
| PARCEL ADDRESS: | 2480 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,394,500.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0115 |
| APPLICANT: | BODE GRAVEL COMPANY INC. |
| PARCEL NO.: | 2004300094 |
| PARCEL ADDRESS: | PORT WHARFAGE-DOCKAGE*PI810056, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $369,000.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0133 |
| APPLICANT: | INDIAN WELLS LLC/SKYLINE SERVICE |
| PARCEL NO.: | 0228 009 |
| PARCEL ADDRESS: | 0558 SACRAMENTO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,972,746.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0231 |
| APPLICANT: | FOLEY, CHRISTOPHER |
| PARCEL NO.: | 0145 032 |
| PARCEL ADDRESS: | 1268 GRANT AVE, |
| TOPIC: | Base Year/Change In Ownership |
| CURRENT ASSESSMENT: | $1,680,000.00 |
| APPLICANT'S OPINION: | $1,166,666.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0232 |
| APPLICANT: | FOLEY, CHRISTOPHER |
| PARCEL NO.: | 0145 031 |
| PARCEL ADDRESS: | 1234 GRANT AVE, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $1,500,000.00 |
| APPLICANT'S OPINION: | $583,333.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Disability Access – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, December 07, 2006 To Thursday, December 07, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0395 |
| APPLICANT: | SCHULZ, WOLFGANG |
| PARCEL NO.: | 0143 015 |
| PARCEL ADDRESS: | 1090 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,950,000.00 |
| APPLICANT'S OPINION: | $2,730,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0396 |
| APPLICANT: | SCHULZ, WOLFGANG |
| PARCEL NO.: | 0143 015 |
| PARCEL ADDRESS: | 1090 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,190,178.00 |
| APPLICANT'S OPINION: | $2,731,170.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0407 |
| APPLICANT: | GRAND CAN CORPORATION |
| PARCEL NO.: | 3729 003 |
| PARCEL ADDRESS: | 0222 08TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,702,607.00 |
| APPLICANT'S OPINION: | $940,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0432 |
| APPLICANT: | KWAN, PAUL & JANE REVOCABLE |
| PARCEL NO.: | 0258 020 |
| PARCEL ADDRESS: | 0558 0560 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,470,705.00 |
| APPLICANT'S OPINION: | $8,900,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0433 |
| APPLICANT: | KWAN, PAUL & JANE REVOCABLE |
| PARCEL NO.: | 0271 003 |
| PARCEL ADDRESS: | 0425 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,228,598.00 |
| APPLICANT'S OPINION: | $890,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0520 |
| APPLICANT: | ZIMMERMAN, STANLEY R. REVOC T |
| PARCEL NO.: | 0654 005 |
| PARCEL ADDRESS: | 2001 FILLMORE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,354,294.00 |
| APPLICANT'S OPINION: | $2,026,590.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0539 |
| APPLICANT: | 580 MARKET, LLC c/o REININGA CORP. |
| PARCEL NO.: | 0291 005B |
| PARCEL ADDRESS: | 0576 0580 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,335,749.00 |
| APPLICANT'S OPINION: | $7,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, December 7, 2006, at 9:40 a.m.

Present: Carol Ruth Silver, Alec Lambie and Dianne Robinson

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

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| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0036 | Wortham Family Partnership | A.V.Lowered (Assessor) |
| 2005-0231 | Christopher Foley | Postponed |
| 2005-0232 | Christopher Foley | Postponed |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0019 | 220 Post Owner Corp | Withdrawn |
| 2005-0115 | Bode Gravel Company Inc. | Withdrawn |
| 2005-0133 | Indian Wells LLC | Withdrawn |

**RECESS**

The Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Carol Ruth Silver, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting 2005 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0539 | 580 Market, LLC | Submitted |

The following listed applicant for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0433 | Kwan, Paul | Denied (no show) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0395 | Wolfgang Schulz | Postponed |
| 2005-0396 | Wolfgang Schulz | Withdrawn |
| 2005-0407 | Grand Can Corporation | Postponed |
| 2005-0520 | Zimmerman, Stanley R | Withdrawn |

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Monday, December 11, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 3, 2007

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
FRIDAY, DECEMBER 8, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1. Public Comment on any agenda item.

2. Closed session with legal counsel for the Board to continue deliberations and take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

APPLICATION: 2003-1797

| | |
|---|---|
| APPLICANT: | 755 SANSOME ASSOCIATES LP |
| PARCEL NO.: | 0175 029 |
| PARCEL ADDRESS: | 0755 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,304,980.00 |
| APPLICANT'S REVISED VALUE: | $9,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| ROLL TYPE: | REGULAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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**Disability Access** – The hearing room is wheelchair accessible.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, December 8, 2006, at 9:32 a.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

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Quorum present

Chairperson: Alec Lambie, Presiding

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12/8/06

With no public present for comment, the Board convened in open session to complete its deliberation process on the below listed application, after which the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1797 | 755 Sansome Associates, LP | A.V. Lowered (Board) |

There being no further business, the Board, at the hour of 9:45 a.m., recessed to reconvene Monday, December 11, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 11, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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#1
12/11/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 11, 2006 To Monday, December 11, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0764 |
| APPLICANT: | EASTOPEN, INC. dba RAMADA HOTEL |
| PARCEL NO.: | 3701 059 |
| PARCEL ADDRESS: | 1215 1231 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $41,765,441.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0270 |
| APPLICANT: | EASTOPEN INC. |
| PARCEL NO.: | 3701 059 |
| PARCEL ADDRESS: | 1215 1231 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $45,598,429.00 |
| APPLICANT'S OPINION: | $15,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 11, 2006 To Monday, December 11, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0441 |
| APPLICANT: | UNITED COMMERCIAL BANK |
| PARCEL NO.: | 0743 203 |
| PARCEL ADDRESS: | 0721 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $23,029,450.00 |
| APPLICANT'S OPINION: | $18,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0499 |
| APPLICANT: | NAM INVESTMENTS, LP |
| PARCEL NO.: | 0095 002 |
| PARCEL ADDRESS: | 1201 GREENWICH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,690,322.00 |
| APPLICANT'S OPINION: | $2,583,225.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, December 11, 2006 To Monday, December 11, 2006**
**1:30 PM** (ALL DAY)

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0500 |
| APPLICANT: | NAM INVESTMENTS, LP |
| PARCEL NO.: | 0095 002 |
| PARCEL ADDRESS: | 1201 GREENWICH ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $4,156,172.00 |
| APPLICANT'S OPINION: | $2,631,091.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0502 |
| APPLICANT: | NAM INVESTMENTS, LP |
| PARCEL NO.: | 0095 001 |
| PARCEL ADDRESS: | 1201 GREENWICH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $10,000,000.00 |
| APPLICANT'S OPINION: | $7,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0503 |
| APPLICANT: | NAM INVESTMENTS, LP |
| PARCEL NO.: | 0095 002 |
| PARCEL ADDRESS: | 1201 GREENWICH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $4,000,000.00 |
| APPLICANT'S OPINION: | $2,800,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, December 11, 2006 at 9:50 a.m.

Present: Lawrence Lee, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present and heard, the Board heard evidence and testimony from the parties regarding an agreed-upon value. The Board then took certain action, as specified under this date, on the respective applications

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12/11/06

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0764 | Eastopen, Inc. dba Ramada | Agreed-Upon Value Approved; A.V. Lowered (Assessor) |
| 2005-0270 | Eastopen, Inc. dba Ramada | Withdrawn |

RECESS

There being no further business, the Board, at the hour of 10:47 a.m., recessed to reconvene at 11:00 a.m. this same day, December 11, 2006.

RECONVENING OF THE BOARD

Assessment Appeals Board Number 1 for the City and County of San Francisco reconvened at the hour of 11:15 a.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

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Quorum present

Chairperson: Lawrence Lee, Presiding

With no public present for comment, the Board went into closed session at the hour of 11:18 a.m. to deliberate valuation and take possible action on the below listed application. The Board reconvened in open session at the hour of 11:50 a.m. and took action, as specified under this date, on the original of the respective application.

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0539 | 580 Market, LLC | No Change to Roll Value |

RECESS

There being no further business, the Board, at the hour of 11:53 a.m., recessed to reconvene at 1:30 p.m. this same day, December 11, 2006.

RECONVENING OF THE BOARD

Assessment Appeals Board Number 1 for the City and County of San Francisco r reconvened at the hour of 1:49 p.m.

Present: Lawrence Lee, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board heard evidence and testimony from the parties regarding an agreed-upon value for all years at issue. The Board then took certain action, as specified under this date, on the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0499 | NAM Investments, LP | Agreed-Upon Value Approved; A.V. Lowered (Assessor) |
| 2005-0500 | NAM Investments, LP | Same as above |
| 2005-0502 | NAM Investments, LP | Same as above |
| 2005-0503 | NAM Investments, LP | Same as above |

The following listed applicant for change in the assessed valuation of property affecting the 2005 assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0441 | United Commercial Bank | Withdrawn |

There being no further business, the Board, at the hour of 3:14 p.m., recessed to reconvene Wednesday, December 13, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 13, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MONDAY, DECEMBER 11, 2006
11:00 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.
2. Closed session for the Board to deliberate valuation and take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

APPLICATION: 2005-0539

| | |
|---|---|
| APPLICANT: | 580 MARKET, LLC c/o REININGA CORP. |
| PARCEL NO.: | 0291 005B |
| PARCEL ADDRESS: | 0576 0580 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,335,749.00 |
| APPLICANT'S OPINION: | $7,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, December 12, 2006 To Tuesday, December 12, 2006**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0339 |
| APPLICANT: | EMBARCADERO INN ASSOCIATES |
| PARCEL NO.: | 3715 006 |
| PARCEL ADDRESS: | 0155 STEUART ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,622,120.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0608 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 0177 015 |
| PARCEL ADDRESS: | 040 1042 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,659,560.00 |
| APPLICANT'S OPINION: | $2,112,118.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0609 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 0642 036 |
| PARCEL ADDRESS: | 1700 CALIFORNIA ST, A |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,250,394.00 |
| APPLICANT'S OPINION: | $650,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0610 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 0644 014 |
| PARCEL ADDRESS: | 1500 POLK ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,250,913.00 |
| APPLICANT'S OPINION: | $1,653,374.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0621 |
| APPLICANT: | WARWICK CALIFORNIA CORP. |
| PARCEL NO.: | 0306 012 |
| PARCEL ADDRESS: | 0490 0498 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,246,517.00 |
| APPLICANT'S OPINION: | $5,634,332.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0622 |
| APPLICANT: | WARWICK CALIFORNIA CORP. |
| PARCEL NO.: | 0306 011 |
| PARCEL ADDRESS: | 0484 0486 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,139,887.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1053 |
| APPLICANT: | RFT, LLC |
| PARCEL NO.: | 3736 111 |
| PARCEL ADDRESS: | 0543 HOWARD ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $14,016,282.00 |
| APPLICANT'S OPINION: | $10,193,798.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

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12/13/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, December 13, 2006 To Thursday, December 14, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1352 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 004 |
| PARCEL ADDRESS: | 0079 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $23,611,878.00 |
| APPLICANT'S OPINION: | $12,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1353 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 003 |
| PARCEL ADDRESS: | 0077 0081 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,999,798.00 |
| APPLICANT'S OPINION: | $5,500,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1354 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 002 |
| PARCEL ADDRESS: | 0790 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $30,775,032.00 |
| APPLICANT'S OPINION: | $14,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1121 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 002 |
| PARCEL ADDRESS: | 0790 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $31,349,601.00 |
| APPLICANT'S OPINION: | $24,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1122 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 003 |
| PARCEL ADDRESS: | 0077 0081 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,242,503.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1123 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 004 |
| PARCEL ADDRESS: | 0079 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $24,052,711.00 |
| APPLICANT'S OPINION: | $18,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0869 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 002 |
| PARCEL ADDRESS: | 0790 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $31,976,592.00 |
| APPLICANT'S OPINION: | $19,185,955.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0870 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 003 |
| PARCEL ADDRESS: | 077 0081 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,507,353.00 |
| APPLICANT'S OPINION: | $8,104,412.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, December 13, 2006 To Thursday, December 14, 2006**
**9:30 AM** (ALL DAY)

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0871 |
| APPLICANT: | STOCKTON STREET PROPERTIES |
| PARCEL NO.: | 0328 004 |
| PARCEL ADDRESS: | 0079 O'FARRELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $24,533,764.00 |
| APPLICANT'S OPINION: | $14,431,627.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

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12/13/06

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, December 13, 2006 at 9:33 a.m.

Present: Peter Fatooh, Alec Lambie and Lawrence Lee

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2003, 2004 and 2005 assessment rolls being present, the Board heard evidence and testimony from both of the parties regarding an agreed-upon value for the 2003 and 2004 tax roll years. The Board then took certain action, as specified under this date, on the respective applications

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1352 | Stockton Street Properties | Agreed-Upon Value Approved; A.V. Lowered (Assessor) |
| 2003-1353 | Stockton Street Properties | Agreed-Upon Value Approved; A.V. Lowered (Assessor) |
| 2003-1354 | Stockton Street Properties | Withdrawn |
| 2004-1121 | Stockton Street Properties | Withdrawn |
| 2004-1122 | Stockton Street Properties | Agreed-Upon Value Approved; A.V. Lowered (Assessor) |
| 2004-1123 | Stockton Street Properties | Agreed-Upon Value Approved; A.V. Lowered (Assessor) |
| 2005-0869 | Stockton Street Properties | Withdrawn |
| 2005-0870 | Stockton Street Properties | Withdrawn |
| 2005-0871 | Stockton Street Properties | Withdrawn |

There being no further business, the Board, at the hour of 11:02 a.m., recessed to reconvene Wednesday, January 3, 2007at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 3, 2007

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
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## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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12/13/06

**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Wednesday, December 13, 2006 To Wednesday, December 13, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0175 |
| APPLICANT: | WALGREEN COMPANY |
| PARCEL NO.: | 1440 040 |
| PARCEL ADDRESS: | 0745 CLEMENT ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $7,975,000.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0176 |
| APPLICANT: | WALGREEN COMPANY |
| PARCEL NO.: | 1440 040 |
| PARCEL ADDRESS: | 0745 CLEMENT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,123,893.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0791 |
| APPLICANT: | WALGREEN CO. |
| PARCEL NO.: | 1440 040 |
| PARCEL ADDRESS: | 0745 CLEMENT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,286,370.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1034 |
| APPLICANT: | L.F. GEORGE PROPERTIES CORP. |
| PARCEL NO.: | 1730 053 |
| PARCEL ADDRESS: | 1231 20TH AVE, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $644,124.00 |
| APPLICANT'S OPINION: | $494,520.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1035 |
| APPLICANT: | L.F. GEORGE PROPERTIES CORP. |
| PARCEL NO.: | 1730 054 |
| PARCEL ADDRESS: | 1233 20TH AVE, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $654,822.00 |
| APPLICANT'S OPINION: | $498,120.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1036 |
| APPLICANT: | L.F. GEORGE PROPERTIES CORP. |
| PARCEL NO.: | 1730 055 |
| PARCEL ADDRESS: | 1235 - 20TH AVE, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $484,054.00 |
| APPLICANT'S OPINION: | $434,520.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1043 |
| APPLICANT: | L.F. GEORGE PROPERTIES CORP. |
| PARCEL NO.: | 1730 053 |
| PARCEL ADDRESS: | 1231 - 20TH AVE, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $640,120.00 |
| APPLICANT'S OPINION: | $494,520.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1044 |
| APPLICANT: | L.F. GEORGE PROPERTIES CORP. |
| PARCEL NO.: | 1730 054 |
| PARCEL ADDRESS: | 1233 - 20TH AVE, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $650,752.00 |
| APPLICANT'S OPINION: | $498,120.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1045 |
| APPLICANT: | L.F. GEORGE PROPERTIES CORP. |
| PARCEL NO.: | 1730 055 |
| PARCEL ADDRESS: | 1235 - 20TH AVE, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $481,128.00 |
| APPLICANT'S OPINION: | $434,520.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1098 |
| APPLICANT: | SURVIVORS TRUST c/o MORGAN HOLDING |
| PARCEL NO.: | 5203 035 |
| PARCEL ADDRESS: | 0330 NEWHALL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,726,670.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1099 |
| APPLICANT: | SURVIVORS TRUST c/o MORGAN HOLDING |
| PARCEL NO.: | 5203 035 |
| PARCEL ADDRESS: | 0330 NEWHALL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,614,388.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1100 |
| APPLICANT: | SURVIVORS TRUST c/o MORGAN HOLDING |
| PARCEL NO.: | 5203 035 |
| PARCEL ADDRESS: | 0330 NEWHALL ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $5,403,433.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1101 |
| APPLICANT: | SURVIVORS TRUST c/o MORGAN HOLDING |
| PARCEL NO.: | 5203 035 |
| PARCEL ADDRESS: | 0330 NEWHALL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,511,496.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1102 |
| APPLICANT: | SURVIVORS TRUST c/o MORGAN HOLDING |
| PARCEL NO.: | 5203 035 |
| PARCEL ADDRESS: | 0330 NEWHALL ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $5,403,433.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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**Lobbyist Registration and Reporting Requirements**

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, December 13, 2006 at 9:40 a.m.

Present: Margaret Ruxton, Mervin Conlan and Richard Lee

Quorum present

Chairperson: Margaret Ruxton, Presiding

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

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| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-1034 | L.F. George Properties Corp | Denied-No Show |
| 2005-1035 | L.F. George Properties Corp | Denied-No Show |
| 2005-1036 | L.F. George Properties Corp | Denied-No Show |
| 2005-1043 | L.F. George Properties Corp | Denied-No Show |
| 2005-1044 | L.F. George Properties Corp | Denied-No Show |
| 2005-1045 | L.F. George Properties Corp | Denied-No Show |

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0175 | Walgreen Company | Withdrawn |
| 2005-0176 | Walgreen Company | Withdrawn |
| 2005-0791 | Walgreen Company | Withdrawn |
| 2005-1098 | Survivors Trust | Withdrawn |
| 2005-1099 | Survivors Trust | Withdrawn |
| 2005-1100 | Survivors Trust | Withdrawn |
| 2005-1101 | Survivors Trust | Withdrawn |
| 2005-1102 | Survivors Trust | Withdrawn |

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Tuesday, December 19, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

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Approved by the Board on Tuesday, December 19, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Tuesday, December 19, 2006 To Tuesday, December 19, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1663 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900055 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $818,763.00 |
| APPLICANT'S OPINION: | $367,901.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1664 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900054 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $818,763.00 |
| APPLICANT'S OPINION: | $367,901.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1665 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900053 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $501,434.00 |
| APPLICANT'S OPINION: | $94,120.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1666 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900052 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $458,643.00 |
| APPLICANT'S OPINION: | $86,205.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0234 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005990011 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $630,813.00 |
| APPLICANT'S OPINION: | $577,812.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0467 |
| APPLICANT: | BARCLAYS GLOBAL INVESTORS |
| PARCEL NO.: | 2005204255 |
| PARCEL ADDRESS: | 0045 FREMONT ST, 3300 |
| TOPIC: | |
| CURRENT ASSESSMENT: | $14,288,730.00 |
| APPLICANT'S OPINION: | $7,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0470 |
| APPLICANT: | MORRISON & FOERSTER |
| PARCEL NO.: | 2005201198 |
| PARCEL ADDRESS: | 0425 MARKET ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $11,685,272.00 |
| APPLICANT'S OPINION: | $5,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0471 |
| APPLICANT: | MARSH USA, INC. |
| PARCEL NO.: | 2005206075 |
| PARCEL ADDRESS: | 0003 EMBARCADERO CENTER, 0200 |
| TOPIC: | |
| CURRENT ASSESSMENT: | $10,469,719.00 |
| APPLICANT'S OPINION: | $4,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0726 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2989B017 |
| PARCEL ADDRESS: | 0299 W WEST PORTAL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,568,396.00 |
| APPLICANT'S OPINION: | $784,198.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0728 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 3583 071 |
| PARCEL ADDRESS: | 0501 CASTRO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,467,449.00 |
| APPLICANT'S OPINION: | $733,725.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0729 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 3583 072 |
| PARCEL ADDRESS: | 0501 CASTRO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,642,465.00 |
| APPLICANT'S OPINION: | $821,233.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0730 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 3583 073 |
| PARCEL ADDRESS: | 0501 CASTRO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $505,604.00 |
| APPLICANT'S OPINION: | $252,802.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0731 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 3656 044 |
| PARCEL ADDRESS: | 1233 1235 CASTRO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,683,516.00 |
| APPLICANT'S OPINION: | $1,341,759.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0776 |
| APPLICANT: | MORGAN STANLEY |
| PARCEL NO.: | 2005207147 |
| PARCEL ADDRESS: | 0101 CALIFORNIA ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $5,158,949.00 |
| APPLICANT'S OPINION: | $2,450,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-1095 |
| APPLICANT: | LEE, KWUN MAN |
| PARCEL NO.: | 2006003896 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $45,558.00 |
| APPLICANT'S OPINION: | $18,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Lobbyist Registration and Reporting Requirements**

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, December 19, 2006, at 9:30 a.m.

Present: Richard Lee, Margaret Ruxton and John McGary

Quorum present

Chairperson: Richard Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1663 | Bundox Resturant Inc. | Submitted |
| 2004-1664 | Bundox Resturant Inc. | Submitted |
| 2004-1665 | Bundox Resturant Inc. | Submitted |
| 2004-1666 | Bundox Resturant Inc. | Submitted |
| 2005-0234 | Bundox Resturant Inc. | Submitted |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0467 | Barclays Global Investors | Postponed |
| 2005-0470 | Morrison & Foerster | Postponed |
| 2005-0471 | Marsh USA, Inc. | Postponed |
| 2005-0726 | Bank of America | Postponed |
| 2005-0728 | Bank of America | Postponed |
| 2005-0729 | Bank of America | Postponed |
| 2005-0730 | Bank of America | Postponed |
| 2005-0731 | Bank of America | Postponed |
| 2005-0776 | Morgan Stanley | Postponed |
| 2005-1095 | Kwun Man Lee | Withdrawn |

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There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene Thursday, December 21, 2006 at 10:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, December 21, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
THURSDAY, DECEMBER 21, 2006
10:00 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

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1. Public Comment on any agenda item.
2. Closed session with legal counsel for the Board to continue deliberations and take possible action on the following applications (pursuant to Revenue and Taxation code sections 1605.4):

A) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1663 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900055 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $818,763.00 |
| APPLICANT'S OPINION: | $367,901.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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B) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1664 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900054 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $818,763.00 |
| APPLICANT'S OPINION: | $367,901.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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C) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1665 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900053 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $501,434.00 |
| APPLICANT'S OPINION: | $94,120.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

D) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1666 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900052 |
| PARCEL ADDRESS: | 0000 PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $458,643.00 |
| APPLICANT'S OPINION: | $86,205.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

E) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0234 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005990011 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $630,813.00 |
| APPLICANT'S OPINION: | $577,812.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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